



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

June 30, 2008

WILLIAM THOMSON  
DEPUTY AUDITOR GENERAL

The Honorable Tom Horne  
Superintendent of Public Instruction  
Arizona Department of Education  
Executive Officer  
Arizona State Board of Education  
1535 West Jefferson Street  
Phoenix, AZ 85007

**Subject: Sonoita Elementary School District No. 25**

Dear Mr. Horne:

We issued a compliance review report in October 2007 informing Sonoita Elementary School District No. 25 that it had not complied with the *Uniform System of Financial Records* (USFR) because of significant deficiencies in the District's internal controls noted in its audit reports and USFR Compliance Questionnaire for the year ended June 30, 2005, which we received in May 2007. The District was given 90 days to implement the recommendations in our report.

However, we are postponing our review to determine whether the District has implemented the recommendations in our October 2007 report because the District has not yet submitted the audit reports for the years ended June 30, 2006 and 2007, and the USFR Compliance Questionnaire for the year ended June 30, 2007, which were due on March 31, 2008. Therefore, the District is in noncompliance with USFR for report submission.

In view of the circumstances described above, we request that the Arizona State Board of Education take appropriate action as prescribed by Arizona Revised Statutes §15-272.

If you have questions concerning this matter, please call Magdalene Haggerty, Accounting Services Director, or me at (602) 553-0333.

Sincerely,

Debra K. Davenport  
Auditor General

DKD/MH/js

cc: Governing Board

Ms. Judy Neal, Superintendent

Sonoita Elementary School District No. 25

The Honorable Alfredo Velasquez, Santa Cruz County School Superintendent

Mr. Vince Yanez, Executive Director

Arizona State Board of Education

Ms. Vicki G. Salazar, Associate Superintendent of Financial Services

Arizona Department of Education